

Lynn M. Carlson & Co.

CERTIFIED PUBLIC ACCOUNTANTS

4505 SOUTH WASATCH BLVD.
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CORRESPONDENCE TO
P.O. BOX 17957
SALT LAKE CITY, UTAH
84117-0957

m/043/004

March 15, 1999

HAND DELIVERED

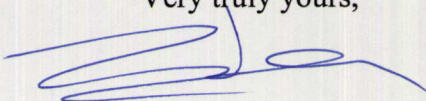
State of Utah
Department of Natural Resources
Division of Oil, Gas & Mining
Attn: D. Wayne Hedberg, Permit Supervisor
Minerals Regulatory Program
1594 West North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, UT 84114-5801

Dear Mr. Hedberg:

Enclosed is your copy of Utelite Corporation's financial statement for the year ended December 31, 1998.

If you have any questions, give us a call.

Very truly yours,



Lynn M. Carlson
Certified Public Accountant

Enclosure

